

To the Clerk of Doniphan County, State of Kansas

City of Elwood

(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

County Clerk's Use Only
12,710,666
Nov 1, 2019 Total
Assessed Valuation

356,428
NO

County Clerk

Governing Body

Page No. 1

City of Elwood

2020

Computation to Determine Limit for 2020**Amount of Levy**

1. Total tax levy amount in 2019 budget	+ \$	<u>345,163</u>
2. Library levy in 2019 budget	- \$	<u> </u>
Other tax entity levy in 2019 budget	- \$	<u> </u>
3. Net tax levy	\$	<u>345,163</u>

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+	<u>76,771</u>	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	<u>766,860</u>	
5b. Personal property 2018	-	<u>739,032</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>27,828</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2019 :			
6a. Real estate	+	<u>0</u>	
6b. State assessed	+	<u>0</u>	
6c. New improvements	+	<u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	<u>0</u>	
7. Valuation of property that has changed in use during 2019 :	+	<u>64,905</u>	
8. Expiration of property tax abatements	+	<u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	<u> </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>169,504</u>	
11. Total estimated valuation July 1, 2019		<u>12,710,700</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0135</u>	
13. Percentage adjustment increase (12 times 3)	+ \$	<u>4,665</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	<u>5,177</u>	
16. Total Percentage Adjustments	\$	<u>9,842</u>	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>15,734</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>14,311</u>	
Increase property tax revenues spent on debt service			<u>1,423</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bu		+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>275,000</u>	
Law enforcement expenses - 2019 budget:		-	<u>285,000</u>	
CPI adjustment	1.50%		<u>4,275</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u> </u>	
Fire protection expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>1,423</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>356,428</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)	325,884	None
2018 Tax Levy (Less Levy for other Governmental Units)	325,840	Decline
2019 Tax Levy (Less Levy for other Governmental Units)	345,163	None
Average Tax Levy (last three years)	332,296	
CPI Adjustment of 0.025	8,307	
Average Tax Levy Adjusted by CPI	340,603	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	379,362	
Exemption from Election Requirement	No	

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Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		5,177
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		5,177

Exemption from Election Requirement**Yes**

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Motor Vehicle Factor	<u>0.06839</u>				
Recreational Vehicle Factor	<u>0.00122</u>				
16/20M Vehicle Factor	<u>0.00080</u>				
Commercial Vehicle Factor	<u>0.01157</u>				
Watercraft Factor					0.00000

City of Elwood

FUND PAGE - GENERAL

Adopted Budget

General

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	1,119,989	1,103,093	678,181
Expenditures:			
General Government	446,194	450,000	500,000
Law Enforcement	238,223	285,000	275,000
Highways & Streets	34,034	55,000	72,000
Animal Control	439	2,500	4,000
Debt Service	10,823		
Transfers Out to Debt Service	84,586	98,850	96,920
Transfers Out to Employee Benefits			63,200
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	814,299	891,350	1,011,120
Unencumbered Cash Balance Dec 31	305,690	211,743	xxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	876,355	891,350	1,011,120
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,011,120
Tax Required			332,939
Delinquent Comp Rate: 2.3%			7,734
Amount of 2019 Ad Valorem Tax			340,673

CPA Summary

City of Elwood

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,950	0	400
Receipts:			
Ad Valorem Tax	13,579	14,311	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		962	979
Recreational Vehicle Tax		16	17
16/20M Vehicle Tax		11	11
Commercial Vehicle Tax		182	166
Watercraft Tax		7	0
Transfers in from General Fund	84,586	98,850	96,920
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	98,165	114,339	98,093
Resources Available:	103,115	114,339	98,493
Expenditures:			
Principal and Interest	103,115	113,939	113,870
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	103,115	113,939	113,870
Unencumbered Cash Balance Dec 31	0	400	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	103,115	118,899	113,870
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			113,870
Tax Required			15,377
Delinquent Comp Rate: 2.3%			357
Amount of 2019 Ad Valorem Tax			15,734

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.3%			0
Amount of 2019 Ad Valorem Tax			0

City of Elwood

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	109,592	109,592	82,362
Receipts:			
State of Kansas Gas Tax	32,221	32,770	32,810
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,221	32,770	32,810
Resources Available:	141,813	142,362	115,172
Expenditures:			
Capital Outlay		60,000	92,738
Transfers Out to General Fund	32,221		22,434
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	32,221	60,000	115,172
Unencumbered Cash Balance Dec 31	109,592	82,362	0
2018/2019/2020 Budget Authority Amount:	75,000	60,000	115,172

Adopted Budget

Employee Benefits	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfers in from Electric	65,528	69,705	10,000
Transfers in from General			63,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	65,528	69,705	73,200
Resources Available:	65,528	69,705	73,200
Expenditures:			
FICA	65,528	32,975	34,625
Retirement		36,730	38,575
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	65,528	69,705	73,200
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	66,385	69,705	73,200

CPA Summary

City of Elwood

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Electric			
Unencumbered Cash Balance Jan 1	255,707	256,190	191,485
Receipts:			
Charges to Customers	889,260	850,000	875,000
Reimbursed Expense		5,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	889,260	855,000	875,000
Resources Available:	1,144,967	1,111,190	1,066,485
Expenditures:			
Personnel	112,036	95,000	115,000
Contractual	25,594	50,000	50,000
Commodities	685,619	655,000	715,000
Transfers out to Employee Benefits	65,528	69,705	10,000
Transfers out to Water		25,000	80,000
Transfers out to Sewer		25,000	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	888,777	919,705	995,000
Unencumbered Cash Balance Dec 31	256,190	191,485	71,485
2018/2019/2020 Budget Authority Amou	874,385	919,705	995,000

See Tab A

Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Water			
Unencumbered Cash Balance Jan 1	-49,462	-71,717	-37,717
Receipts:			
Charges to Customers	597,178	650,000	625,000
Reimbursed Expense	16	15,000	
Transfers In from Electric		25,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	597,194	690,000	705,000
Resources Available:	547,732	618,283	667,283
Expenditures:			
Personnel	69,949	68,000	72,000
Contractual	53,204	48,000	55,000
Commodities	496,296	540,000	540,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	619,449	656,000	667,000
Unencumbered Cash Balance Dec 31	-71,717	-37,717	283
2018/2019/2020 Budget Authority Amou	690,000	656,000	667,000

CPA Summary

See Tab B

See Tab D

City of Elwood

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-95,560	-71,146	3,854
Receipts:			
Charges to Customers	225,832	230,000	230,000
Reimbursed Expense	300		
Transfers in from Electric		25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	226,132	255,000	255,000
Resources Available:	130,572	183,854	258,854
Expenditures:			
Personnel	11,538	15,000	15,000
Contractual	43,090	30,000	50,000
Commodities	147,090	135,000	155,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	201,718	180,000	220,000
Unencumbered Cash Balance Dec 31	-71,146	3,854	38,854
2018/2019/2020 Budget Authority Amou	190,775	180,000	220,000

See Tab A

See Tab B

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amou	0	0	0

CPA Summary

